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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE DIVISION

18 | UNITED STATES OF AMERICA,

No. CR 05-00215-EJD

UNITED STATES' EXHIBIT LIST

Trial Date: October 3, 2011

Time: 9:00 a.m.
Court: Hon. Edward J. Davila

Defendants.

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25 The United States, by and through Melinda Haag, United States Attorney, Blake D. Stamm,
26 Assistant United States Attorney, Charles A. O'Reilly and Katherine L. Wong, Trial Attorneys for
27 the United States Department of Justice, Tax Division, hereby submits its preliminary exhibit list for
28 the trial in the above-captioned case. The United States respectfully reserves the right to amend,

1 supplement and revise this exhibit list as trial preparations continue. The United States will provide
2 the Court and defense copies of all exhibits prior to trial.

3 Respectfully submitted,

4 MELINDA HAAG
5 United States Attorney

6 /s/ Blake D. Stamm
7 BLAKE D. STAMM
8 Assistant U.S. Attorney

9 /s/ Charles A. O'Reilly
10 CHARLES A. O'REILLY
11 Trial Attorney

12 /s/ Katherine L. Wong
13 KATHERINE L. WONG
14 Trial Attorney

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE DIVISION

CASE NO: 05-CR-00215-EJD DATE: October 3, 2011

United States of America vs. Samuel S. Fung and Eric Aaron Lighter

EXHIBIT LIST

Exhibit Number	Date		Limits on Use	Bates No. (If Applicable)	Description
	Marked for ID	Admitted in Evidence			
1				09565	Document purporting to appoint successor trustee
2				28087	Form 1040 for the year 1999 - Chamness
3				28103	Form 1040 for the year 2000 - Chamness
4				28168	Form 1040 for the year 2001 - Chamness
5				28271	Form 1040 for the year 1999 - Shahajahan
6				28398	Form 1040 for the year 1999 - Brock & Haney
7				28412	Form 1040 for the year 2000 - Brock & Haney
8				28590	Form 1040 for the year 2001 - Brock & Haney
9				33457	Form 1040 for the year 1998 - McKenzie
10				33474	Form 1040 for the year 1999 - McKenzie
11				33485	Form 1040 for the year 2000 - McKenzie
12				29215	Form 1040 for the year 1998 - Garveys
13				30073	Form 1040 for the year 1998 - Habura
14				30087	Form 1040 for the year 1999 - Habura

15				30098	Form 1040 for the year 2000 - Habura
16				30684	Form 1040 for the year 2000 - Campbell
17				30698	Form 1040 for the year 2001 - Campbell
18				30706	Form 1040 for the year 2002 - Campbell
19				30808	Form 1040 for the year 2000 - Bourdier & Trinh
20				30819	Form 1040 for the year 2001 - Bourdier & Trinh
21				31097	Form 1040 for the year 2002 - Bourdier & Trinh
22				29756	Form 1040 for the year 1998 - Brockhage
23				29796	Form 1040 for the year 1999 - Brockhage
25				04-0204	West Coast Credit and Development, Inc. Articles of Incorporation
26				06754	Fax transmission from Eric Lighter to Dr. Morris Brock
27				09633	\$5,500 transmitted by Bourdier
28				11964	Bank of America Funds Transfer Request and Authorization in the amount of \$33,000
29				11965	Bank of America Funds Transfer Request and Authorization in the amount of \$150,000
30				11966	Bank of America Funds Transfer Request and Authorization in the amount of \$200,000
31				11967	Bank of America Funds Transfer Request and Authorization in the amount of \$90,000
32				11968	Bank of America Funds Transfer Request and Authorization in the amount of \$20,000
33					Demonstrative Chart of Telephone calls between Fung, Lighter and Clients
34				06713	Fung \$10,000 hand receipt for money collected from Gootnick
35					Telephone conversation dated March 3, 2006 - recording
35a				12329	Telephone conversation dated March 3, 2006 - transcript

36					Telephone conversation dated March 10, 2006 - recording
36a				12265	Telephone conversation dated March 10, 2006 - transcript
37				09566	Letter to Special Agent Bonano from Lighter re Irwin Gootnick (sent via facsimile)
38				09074	Letter to Special Agent Bonano from Lighter re Irwin Gootnick, and attachments (sent via facsimile)
40					Chart of Tax Loss Calculations - Counts 2 through 23
41					Summary Chart of Tax Loss Calculations
51				28097	U.S. Individual Income Tax Return and Administrative Files including Form 4549 Income Tax Examination Changes and Examination Workpapers - Eric Chamness for year 2000
52				28206	Form 1040 for the year 2002 - Chamness
53				00040	IRS Transcripts of Account - Chamness 1999, 2000 and 2001 Forms 1040
55				28225	Form 1040 for the year 1997 - Shahjahan
56				28252	Form 1040 for the year 1998 - Shahjahan
57				28268	Form 1040 for the year 1999 and Administrative Files including Revenue Agent Report, Form 4549, Shahjahan
58				28338	Form 1040 for the year 2000 - Shahjahan
59				28352	Form 1040 for the year 2001 - Shahjahan
60				00069	IRS Transcript of Account, Shah Shahjahan, 1999 Form 1040
61				28365	Form 1040 for the year 1997 - Brock & Haney
62				28379	Form 1040 for the year 1998 - Brock & Haney
63				06943	Form 1041 for the year 1999 - B&B Trust
64				28786	Form 1041 for the year 1999 - Insight Co. Trust
65				28938	Form 1041 for the year 2000 - B&B Trust

66				28815	Form 1041 for the year 2000 - Insight Co. Trust
67				28959	Form 1041 for the year 2001 and Administrative File - B&B Trust
68				28835	Form 1041 for the year 2001 - Insight Co. Trust
69				00993	Revenue Agent Report, Form 4549, Brock and Haney, 1999 Form 1040
70				28412	U.S. Individual Income Tax Return and Administrative Files including Form 4549 Income Tax Examination Changes and Examination Workpapers - Brock and Haney for year 2000
71				28444	U.S. Individual Income Tax Return and Administrative Files including Form 4549 Income Tax Examination Changes and Examination Workpapers - Brock and Haney for year 2001
73				00128	IRS Transcript of Account - Brock and Haney, 1999, 2000 and 2001 for Forms 1040 and 1041
76				33429	Form 1040 for the year 1997 - McKenzie
77				01099	Amended Form 1040 for the year 1998 - McKenzie
78				29151	Form 1041 for the year 1998 - McKenzie Family Trust
79				29051	Form 1041 for the year 1998 - McKenzie Family Resonance & Manifestation Trust
80				01128	Amended Form 1040 for the year 1999 - McKenzie
81				29164	Form 1041 for the year 1999 - McKenzie Family Trust
82				29064	Form 1041 for the year 1999 - McKenzie Family Resonance & Manifestation Trust
83				01166	Amended Form 1040 for the year 2000 - McKenzie
84				29176	Form 1041 for the year 2000 - McKenzie Family Trust
85				29077	Form 1041 and Administrative File for the year 2000 - McKenzie Family Resonance & Manifestation Trust
86				01032	Revenue Agent Report, Form 4549, McKenzie, 1998, 1999, and 2000 Forms 1040

87				01084	IRS Payment Posting Voucher - Examination re year 2000 - McKenzie
88				00180	IRS Transcript of Account - McKenzie, 1998, 1999 and 2000 for Forms 1040 and 1041
91				00319	Form 1041 for the year 1998 - Alpha Services Trust
92				00336	Form 1041 for the year 1998 - Dancing Bear Family Trust
93				01261	Form 1040X for the year 1998 - Garveys
94				01218	Form 1041 for the year 1999 - Alpha Services Trust
95				29576	Form 1041 for the year 1999 - Dancing Bear Family Trust
96				01278	Form 1040X for the year 1999 - Garveys
97				29209	Form 1040 and Administrative Files for the year 1998 - Garveys
98				01198	Revenue Agent Report, Form 4549A, William & Joyce Garvey, 1998 & 1999 Form 1040
99				00358	IRS Transcript of Account - Garvey 1998 Forms 1040 and 1041
101				30167	Form 1041 for the year 1998 - RPH Management Trust
102				30181	Form 1041 for the year 1999 - RPH Management Trust
103				30199	Form 1041 for the year 2000 - RPH Management Trust
104				30098	Form 4549, Examination Workpapers and Closing Agreement - Habura, 1998, 1999 and 2000 Forms 1040 and 1041
106				05-0116	Form 1041 for the year 1998 - Habura Family Trust
107				05-0080	Form 1041 for the year 1999 - Habura Family Trust
108				05-0152	Form 1041 for the year 2000 - Habura Family Trust
109				05-0131	Form 1041 for the year 1998 - Kuma Management Trust
110				05-0093	Form 1041 for the year 1999 - Kuma Management Trust
111				05-0163	Form 1041 for the year 2000 - Kuma Management Trust

112				05-0214	Form 1040 for the year 1998 - Maria Habura (Taxpayer copy)
113				05-0026	Form 1040 for the year 1999 - Maria Habura and Audit Report
114				05-0233	Form 1040X for the year 1999 - Maria Habura (Taxpayer copy w/ Cortland Management stamp)
115				05-0039	Form 1040 for the year 2000 - Maria Habura and Audit Report
116				05-0053	Form 1040 for the year 2001 - Maria Habura - prepared by Tom Hall
117				05-0184	Form 4549 Consent to Assessment and Collection - Maria Habura
118				00466	IRS Transcript of Account - Habura, 1998, 1999 and 2000 for Forms 1040 and 1041
121				30740	Form 1041 for the year 2000 - Springfield Trust
122				30726	Form 1041 for the year 2000 - E & B Family Trust
123				30752	Form 1120 for the year 2001 - Springfield, Inc.
124				30772	Form 1120 for the year 2001 - E & B FT, Inc.
125				30762	Form 1120 for the year 2002 - Springfield, Inc.
126				30786	Form 1120 for the year 2002 - E & B FT, Inc.
127				09-0122	Revenue Agent Audit Report for Campbell's 2000, 2001, and 2002 Returns
128				10120	Form 870 - Waiver on Restirctions on Assessment and Collection of Deficiency and Acceptance of Overassessment - Campbell
129				10093	Form 4549 Income Tax Examination Changes - Elaine Campbell for years 2000, 2001 and 2002
131				30794	Form 1040 for the year 1999 - Bourdier & Trinh
132				31521	Form 1041 for the year 2000 - MG Trust
133				31561	Form 1041 for the year 2000 - Mudrachi Trust
134				31545	Form 1041 for the year 2000 - Ninjaco Trust

135				30819	Form 1040 for the year 2001 and Administrative File - Bourdier & Trinh
136				31534	Form 1041 for the year 2001 - MG Trust
137				31569	Form 1041 for the year 2001 - Murdrachi Trust
138				31553	Form 1041 for the year 2001 - Ninjaco Trust
139				30961	Form 1040 for the year 2002 and Administrative File - Bourdier & Trinh
140				31577	Form 1120 for the year 2002 - MG Inc.
141				31607	Form 1120 for the year 2002 - Mudrachi, Inc.
142				31599	Form 1120 for the year 2002 - Ninjaco, Inc.
143				09984	Amended Form 1120 for the year 2002 - Mudrachi, Inc.
144				31510	Form 1040 for the year 2003 - Bourdier & Trinh
145				31585	Form 1120 for the year 2003 - MG Inc.
146				09831	Examination Closing Record and Form 4549-A Income Tax Examination Changes - Jean-Paul Bourdier and Minh-Ha Trinh
147				31621	2002 Form 1120 - Heart Mind Corporation
148				12132	Form 1120 for the years 12/9/1990 ending 12/31/2002 - Heart Mind Corporation
149				9640	Heart Mind Corporation 2002 Corporate Income Tax Return, Form 1120X
150				31637	Form 1120 for the year 2003 - Heart Mind Corporation
151				10031	Transcripts of Account - Jean-Paul & Minh-Ha Bourdier
152				10022	Transcripts of Account - Mudrachi Inc.
161				29705	Form 1040 for the year 1997 - Brockhage
162				29858	Form 1041 for the year 1997 - Brockhage Associates Trust
163				29847	Form 1041 for the year 1997 - The Maridon Trust

164				29873	Form 1041 for the year 1998 and Administrative Files - Brockhage Associates Trust
165				29973	Form 1041 for the year 1998 and Administrative Files - The Maridon Trust
166				03-0242	Form 1040X for the year 1998 - Brockhage
167				29719	Form 1040 for the year 1998 and Administrative Files - Brockhage
168				29723	Form 3244-A - Payment Posting Voucher reflecting receipt of \$13,916 towards delinquent 1998 taxes - Brockhage
169				29973	Form 1041 for the year 1999 and Administrative Files - Brockhage Associates Trust
170				29989	Form 1041 for the year 1999 and Administrative Files - The Maridon Trust
171				03-0176	Form 1040X for the year 1999 - Brockhage
172				30065	Form 1041 for the year 2000 - The Maridon Trust
173				29801	Form 1040 for the year 2000 - Brockhage
174				03-0236	Form 4549 Income Tax Examination Changes - Brockhage for year 1998
175				03-0266	Form 4549 Income Tax Examination Changes - Brockhage for year 1999
176				29793	Form 3244-A - Payment Posting Voucher reflecting receipt of \$19,681 towards delinquent 1999 taxes - Brockhage
179				03-0200	Form 1040-V Payment Voucher and Brockhage Associates check 2001 payable to the Internal Revenue Service in the amount of \$33,128 for 2000 federal income taxes due with return
180				29989	Form 1041 for the year 1999 and Administrative Files - Maridon Trust
181				29789	Form 1040 for the year 1999 and Administrative Files - Brockhage
191				03-1280	Form 1040 for the year 1997 - Allmen
192				01-0974	Form 1040 for the year 1998 -

					Allmen
193				03-1246	Form 1040 for the year 1999 - Allmen
194				03-1262	Form 1040 for the year 2000 - Allmen
195				03-1236	Form 1040 for the year 2001 - Allmen
196				03-1379	Form SS-4 - Application for Employer Identification Number - Allmen Family Trust
197				02-0098	Form 4549A for the years 2000 and 2001 - Allmen
198				02-0181	IRS Transcripts of Account - John Allmen
201				00495	Form 1040EZ for the year 1998 - Pendergrafts
202				30535	Form 1041 for the year 1998 - In God We Trust
203				30242	Form 1041 for the year 1998 - NHUSS Trust
204				30384	Form 1041 for the year 1998 and Administrative File - RJ Pendergraft Trust
205				03-0855	Form 1040 for the year 1998 - Pendergrafts
206				00497	Form 1040EZ for the year 1999 - Pendergrafts
207				30641	Form 1041 for the year 1999 - In God We Trust
208				30357	Form 1041 for the year 1999 - NHUSS Trust
209				30498	Form 1041 for the year 1999 - RJ Pendergraft Trust
210				30239	Form 1040EZ for the year 2000 - Pendergrafts
211				30652	Form 1041 for the year 2000 - In God We Trust
212				30372	Form 1041 for the year 2000 - NHUSS Trust
213				30519	Form 1041 for the year 2000 - RJ Pendergraft Trust
214				00499	Form 872 - Consent to Extend the Time to Assess Tax - Pendergrafts
215				03-1230	Payment Voucher and Form 906 IRS Closing Agreement - Pendergraft
221				9534	Form 1040A for the year 2000 to 2003 - Gootnick

222				33009	Form 1041 for the year 2000 for Full Dimension Trust
223				33126	Form 1041 for the year 2000 for Gootnick Family Trust
224				33520	Form 1041 for the year 2000 for J & J Trust
225				21607	Form 1120 for the year 2000 - GCTI
226				31644	Form 1040 for the year 2001 and Administrative File - Gootnick
227				33026	Form 1041 for the year 2001 for Full Dimension Trust
228				33170	Form 1041 for the year 2001 for Gootnick Family Trust
229				33539	Form 1041 for the year 2001 for J & J Trust
230				33558	Form 1120 for the year 2001 for I & S Gootnick MD's Inc.
231				20221	Form 1120 for the year 2001 for Susan A.M. Gootnick MD Inc Radiologist
233				32261	Form 1040 for the year 2002 - Gootnick
234				33092	Form 1120 for the year 2002 Full Dimension Trust, Inc.
235				20085	Form 1041 for the year 2002 for Gootnick Charitable Trust
236				33549	Form 1041 for the year 2002 for J & J Trust
237				33589	Form 1120 for the year 2002 for I & S Gootnick MD's Inc.
238				33902	Form 1120S for the year 2002 - Susan A.M. Gootnick MD Inc. Radiologist
239				34745	Form 1120 for the year 2002 - Gootnick FT Inc.
240				32292	Form 1040 for the year 2003 - Gootnick
241				34748	Form 1120 for the year 2003 - Gootnick Family Trust
242				33619	Form 1120 for the year 2003 for I & S Gootnick MD's Inc.
243				33950	Form 1120S for the year 2003 - Susan A.M. Gootnick MD Inc. Radiologist
244				20017	IRS Examination Closing Record - Full Dimension Trust for 2001
245				20570	IRS Examination Closing Record - Gootnick Family Trust for 2001

246				20097	IRS Examination Closing Record - I & S Gootnick MD's Inc for 2001
247				20133	IRS Examination Closing Record - I & S Gootnick MD's Inc for 2002
248				20167	IRS Examination Closing Record - I & S Gootnick MD's Inc for 2003
249				20193	IRS Examination Closing Record - Susan A.M. Gootnick MD Inc Radiologist for 2002 & 2003
250				09500	In re: Irwin and Susan Gootnick - Omnibus Form 1120 Tax Return for the Years 2000 through 2003
251				01-0001	Samuel Fung & Diana K. Bordner 1996 Form 1040
252				01-0009	Samuel Fung & Diana K. Bordner 1997 Form 1040
253				02-1041	United States Treasury Tax Refund check #2301 42983172 payable to Diana K Bordner and Samuel S Fung for \$4,355.00
254				00646	Form 1040 for the year 1998 - Samuel Fung & Diana Bordner
255				02-1063	United States Treasury Tax Refund check #2302 17178827 payable to Diana K Bordner and Samuel S Fung for \$4,568.00
256				00655	Form 1040 for the year 1999 - Samuel Fung & Diana Bordner
257				00667	Form 1040 for the year 2000 - Samuel Fung & Diana Bordner
258				01-0045	Client Copy Samuel Fung & Diana K. Bordner 1999 Form 1040
259				01-0027	Client Copy - Samuel Fung & Diana K. Bordner 2000 Form 1040
260				01-0066	Client Copy Samuel Fung & Diana K. Bordner 1998 Form 1040X
261				00679	Form 1120 US Corporation Income Tax Return Consolidated for the year 1998 - Cypress Development Corporation
262				01-0080	Client Copy Samuel Fung & Diana K. Bordner 1999 Form 1040X

263				00689	Form 1120 US Corporation Income Tax Return Consolidated for the year 1999 - Cypress Development Corporation
264				01-0108	Client Copy Samuel Fung & Diana K. Bordner 2000 Form 1040X
265				00700	Form 1120 US Corporation Income Tax Return Consolidated for the year 2000 - Cypress Development Corporation
266				34336	IRS Transcripts: 1999-2009 - Fung
267				34352	IRS Transcripts: 1999-2009 - Lighter
271				05-0532	National Trust Services letter to National Trust Services Trustees
272				03-1487	Email from Fung to IRS Revenue Agent Dennis Brown re In the Matter of National Trust Services
273				01-0815	Interview Notes - Samuel Fung
274				02-0146	Handout Fung gave to clients identifying what he needed to complete trust tax returns
281				02-1045	State of California Tax Refund Account check #21-009974 payable to Diana K Bordner and Samuel S Fung for \$1,218.00
282				02-1060	State of California Tax Refund Account check #28-281848 payable to Diana K Bordner and Samuel S Fung for \$1,561.00
291				02-0144	Family Trust list of expense headings (a guide for trustee to prepare summary sheet for preparer)
292				12-008	Tapes 1 through 3 - Academy 5-19-1994 N.T.S.
293				12-0011	Tapes 1 and 2 - Academy 5-20-1994 N.T.S.
294				12-004	Tapes 1 through 4 - Foundation Workshop 1-14-1995
295				02-0148	Agent Trustee Contract
296				37254	Habura binder
297				37127	Habura tax folders - personal
298				37363	Habura tax folders - RPH Management Trust

299				37452	Trust Minute Pack
300				37239	McKenzie tax materials
301				00888	Eric Chamness' 2000 & 2001 list of expenses
302				08-0593	Chamness' Black Binder
310				28873	Declaration of Trust - Insight Trust
311				35178	Bill of Sale signed by Brock, Haney, Lighter and Fung
312				06794	Correspondence documenting Lighter's payment of \$15,000 loan
313				11923	Letter from Dr. Brock to Lighter re repayment of \$15,000 and explanation that this was fictitious
314				06772	Promissory note bearing Lighter's signature
315				06770	Bill of Sale between Brock and Hawaiian Colony Hotel Corporation
316				11926	Bill of Sale re Dr. Brock's trusts
317				11929	Assignment re Dr. Brock's trusts
318				06773	Assignment by Hawaiian Colony Hotel Corporation and Brock bearing Brock, Haney and Lighter's signatures
319				11939	Confirmation and Clarification of Assignment re Dr. Brock's trusts
320				06788	Correspondence from Brock to Lighter re initial meeting
321				06796	Fax copy of Confirmation and Clarification of Assignment signed by Lighter
322				06797	Fax preliminary response to letter and Form SS-4 Application for EIN for West Coast Credit and Development Corporation
323				06766	Correspondence from Lighter to Brock re securing assets
324				11933	Letter and explanation for IRS from Lighter to Dr. Brock
325				06761	Articles of Incorporation for West Coast Credit and Development, Inc.
326				04-0189	Letter from Brock to Lighter
327				04-0190	Letter from Brock to Lighter and Fung

328				06866	Brock handwritten letter to Lighter and Fung re putting transaction on hold and follow-up handwritten letter
329				11917	Letter from Dr. Brock to Lighter
340				11915	Letter from Dr. Brock to Lighter and Fung
341				06754	Fax memorandum from Lighter to Brock re communication with Sam Fung
342				06793	Brock handwritten note describing fiction of \$15,000 loan repayment
343				04-0191	Letter from Brock to Fung
344				11919	Letter from Dr. Brock to Fung
345				06868	Brock handwritten letter to Fung re threat to take legal action
346				11904	Dr. Brock summation for audit inspector
347				06882	Faxed Memo from Lighter to IRS-CID re Hawaiian Colony Hotel Corporation and Brock
348				00991	Handwritten diagram re B & B Trust conversion to corporation - Attachment 1
349				06802	Brock handwritten list of Assets of Our Trusts
350				06804	Fung handwritten directions on how to respond to IRS
351				11989	Letter from Lighter to IRS-CID re Brock and Hawaiian Colony Hotel Corporation
352				11983	Letter from Revenue Agent Oeser to Fung re Brocks' tax return documentation
353				06878	Letter from Fung to Revenue Agent Oeser re Brocks' tax return documentation
354				11896	Letter from Dr. Brock to Dr. Gootnick re Fung and Lighter

361				01070	Attachments 1 and 2
366				05-0212	Diagram of Trusts
367				05-0244	Letter from Sam Fung to Maria Habura thanking her re 2000 tax return preparation
371				03-1235	Tiering of Related Entities
372				09-0137	Statements of Charges billed to Campbell
381				09921	2001 Form 1098 Mortgage Interest Statement
382				08146	Bourdier \$385.00 payment to Fung - check #3309
383				35001	Rceipt of \$5,500 from Eric Aaron Lighter
384				09615	Articles of Incorporation for Heart Mind Corporation
385				09632	Articles of Dissolution for Heart Mind Corporation
386				09915	Promissory note bearing Bourdier and Lighter's signatures
387				09916	Real Property Mortgage bearing Bourdier and Lighter's signatures
388			public document		Immunity Order - Jean Paul Bourdier
391				03-0370	Family Trust list of expense headings
392				03-0297	Maridon Trust 1998 Income and Expense spreadsheet
393				03-0296	Fung letter to Maridon Trust - thank you letter to Brockhage for letting him prepare 1998 return
394				03-0385	Advisory Board letter to Fountainhead Global Trust Members
395				03-0377	National Trust Services - Advisory Board letter to All Trustees
396				03-0428	Invoice for the preparation of Brockhage Associates Trust & Maridon Trust 1999 Returns from SAM FUNG, 4/9/2000
397				03-0356	Advisory Board Correspondence to Fountainhead Global Trust MEMBERS re Where is the money?
398				03-0093	IRS correspondence to Donald and Mary Brockhage re Examination of 1998 Form 1040

399				03-0099	Maridon Trust letter to IRS District Director in response to IRS correspondence dtd 20010201
400				03-0102	IRS correspondence to Donald and Mary Brockhage re Examination of 1998 Form 1040 - Second Request
401				03-0399	Brockhage letter to Fung terminating Fung's services
402				21784	Letter from Donald Brockhage to Sam Fung
404				03-0104	IRS correspondence to Donald and Mary Brockhage re Examination of 1999 Form 1040
405				03-0108	IRS correspondence to Donald and Mary Brockhage re Examination of 1999 Form 1040 - Second Request
411				03-1275	\$9,500 check payable to National Trust Services
412				03-1307	Trust Indentures - Allmen Educational Trust et al
413				03-1292	National Trust Services - Trust Indenture and related documentation
414				03-1368	Resignation notice - Allmen Family Trust
415				03-1431	National Trust Services - Fiduciary Trust Indenture and related documentation
416				03-1343	Declaration of Trust of Del Mar Trust
421				21753	Declaration of Trust - Full Dimension Trust
422				09562	Gootnick Family Trust - RE: Appointment of successor trustee
423				08312	Memo - Special Meeting of the Board of Directors - ERIC LIGHTER authorizing SAM FUNG to open a checking account in California for The Hawaiian Colony Hotel Corporation
424				06851	Minutes of Special Meeting of the Board of Directors of Hawaiian Colony Hotel Corporation
425				11943	Mutual Assignment of Stock

426				20641	Letter from Gootnick to Asst. Commissioner of Criminal Investigation Division of IRS
427				20642	Letter from Gootnick to Asst. Commissioner of Criminal Investigation Division of IRS
428				11954	E mail between Gootnik and Lighter
429				20662	Letter from Lighter to Asst. Commissioner of CID re Gootnick Charitable Trust and Amended Form 1120
430				11265	Email from Gootnick to Lighter re property
431					Real Property Mortgage from GFT to Honolulu Rail and Development, Ltd.
432					Real Property Mortgage from GFT to Credit Bureau International, Inc.
433				11175	Letter from Lighter to Dr. Cheryl Deaner re rent
434				11174	Letter from Lighter to Dr. Gootnick re rent
435				10668	Letter from Fung to Lighter re Gootnicks
436				10672	Letter from Fung to Gootnicks re Lighter
437				09562	fax re Gootnick Family Trust - RE: Appointment of successor trustee and related documents from Eric Lighter
438				34317	Gootnick v Lighter - Settlement Agreement
451				03-0843	RJ Pendergraft Trust - Trust Indenture
452				03-0828	Declaration of Trust of In God We Trust
453				03-0835	Declaration of Trust of NHUSS Trust
461				03-1488	Declaration of Samuel S Fung - Fung v Brown 01-cv-4947-MHP and Exhibits
462				12307	Transcript of hearing -- Samuel S. Fung v. Dennis Brown
463				01-0727	Letter to Special Agent Bonano from Fung re "felony confessions"

464				00853	Declaration of Samuel S Fung Plus Submission and Demand for Submission to United States Grand Juries
465				0852	Declaration of Samuel Fung in re Samuel S Fung
466				03-1502	Affidavit of Samuel Fung dtd 03/08/2004
467				001778	Affidavit of Samuel Fung dtd 03/10/2004
468				10620	Declaration of Samuel Fung and Exhibits
469				10675	Declaration of Samuel Fung
470				11032	Declaration of Samuel Fung re the Gootnicks
471				06714	Affidavit of Samuel Fung dated 11/17/2005
472				11036	Declaration of Samuel Fung re the Gootnicks
473				09443	Fung Testimony - transcript dated 01/12/2007
474				09447	Deposition of Samuel Fung - Volume II
475				02-0492	Email correspondence between Samuel Fung and Harris Clemes
476				001786	Email correspondence between Samuel Fung and Harris Clemes
477				02-0492	Email letter from Fung to client Harris Clemes
481				11992	Deposition of Lighter in Gootnick v Lighter
482				09473	Lighter Testimony - transcript from U.S. Bankruptcy Court of Hawaii
483				11992	Deposition of Eric Aaron Lighter in Gootnick v. Lighter
484				10336	Deposition of Eric Aaron Lighter in Gootnick v. Lighter
485				10400	Deposition of Eric Lighter re Quality Income System, Inc., Volumes I and II
486				10455	Deposition of Eric Lighter re Hawaiian Colony Hotel Corporation
487				10505	Deposition of Eric Aaron Lighter in Gootnick v. Lighter
488				Lighter discovery	Letter from Eric Lighter to Samuel Fung

489				Lighter discovery	Letter from Eric Lighter to Samuel Fung
490				35364	Diary of Eric Aaron Lighter, re: Bourdier
491				35359	Diary of Eric Aaron Lighter, re: Brock
492				11781	Letter from Lighter to Robert Measel, Jr. re Purchase of Hawaiian Colony Hotel
493				11786	Letter from Lighter to David Horne re Purchase of Hawaiian Colony Hotel
494				11789	Letter from Lighter to Robert Measel, Jr. and David Horne re Purchase of Hawaiian Colony Hotel
495				11802	Letter from Lighter to Robert Measel, Jr. and David Horne re Purchase of Hawaiian Colony Hotel
496				35469	Pre-Trial Declaration of Eric Aaron Lighter
497				34841	Amended Pre-Trial Declaration of Eric Aaron Lighter
501				02-0198	Qwest Telephone records of (541) 479-9881 in name of Sam Fung for 01/01/1999 through 04/23/2002
502				07739	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 1/08/04 through 2/07/04
503				07725	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 2/08/04 through 3/07/04
504				07706	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 3/08/04 through 4/07/04
505				07691	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 4/08/04 through 5/07/04
506				07675	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 5/08/04 through 6/07/04

507				07659	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 6/08/04 through 7/07/04
508				07644	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 7/08/04 through 8/07/04
509				07628	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 8/08/04 through 9/07/04
510				07609	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 9/08/04 through 10/07/04
511				07592	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 10/08/04 through 11/07/04
512				07577	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 11/08/04 through 12/07/04
513				07560	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 12/08/04 through 1/07/05
514				07543	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 1/08/05 through 2/07/05
515				07526	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 2/08/05 through 3/07/05
516				07507	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 3/08/05 through 4/07/05
517				07489	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 4/08/05 through 5/07/05
518				07472	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 5/08/05 through 6/07/05
519				07456	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 6/08/05 through 7/07/05

520				07441	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 7/08/05 through 8/07/05
521				07423	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 8/08/05 through 9/07/05
522				07403	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 9/08/05 through 10/07/05
523				07386	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 10/08/05 through 11/07/05
524				07372	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 11/08/05 through 12/07/05
525				07358	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 12/08/05 through 01/07/06
526				07342	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 01/08/06 through 02/07/06
527				07328	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 02/08/06 through 03/07/06
528				07311	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 03/08/06 through 04/07/06
529				07292	Sprint PCS Telephone records of (541) 301-8028 and (541) 301-8640 in name of Samuel Fung for 04/08/06 through 05/07/06
531				07762	T-Mobile Telephone records of (808) 382-1894 in name of Eric Lighter for 12/15/02 through 08/15/06
601				01-0808	United States v Samuel S Fung - Final Judgment for Permanent Injunction
602				public document - docket # 57	In re Gootnick Family Trust - 06-cv-412 - Order Affirming Bankruptcy Court Orders Relating to Sanctioning of Wing Ng and Eric Lighter for Bad Faith Conduct

603				10572	Eric Aaron Lighter - No Contest Plea for Theft in Second Degree
604				03-0715	Tax Court Decision - Riley and Joyce Pendergraft v Commissioner - 10923-02

CERTIFICATE OF SERVICE

I hereby certify that on the 6th day of September 2011, I electronically transmitted the foregoing document to the Clerk of Court using the ECF system for filing and transmittal of a Notice of Electronic Filing to the following ECF registrants:

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